

**Exhibit B**



455 West Maude Avenue  
Suite 210  
Sunnyvale, CA 94085-3517  
US  
(408) 969-6119

# Invoice

Date:	Invoice#
9/9/2008	206054

BILL TO
Lehman Brothers Attn:Accounts Payable P.O. Box 2339 Secaucus NJ 07096 United States

SHIP TO
Lehman Brothers 70HXXVSOFT 70 Hudson Street Jersey City NJ 07302 United States

Customer ID	Customer PO#	Terms
LEHMAN	LBUSA-0000057496	Net 30 days

ITEM CODE	DESCRIPTION	QTY	UNIT PRICE	EXTENDED PRICE
	Arcot RiskFort License Fee	1	100,000.00	100,000.00
	Annual Maintenance Fee (Purchase Order# LBUSA-0000057496)	1	18,000.00	18,000.00

<b>WIRE TRANSFER INSTRUCTIONS:</b> Wells Fargo Bank 121 Park Center Plaza, 3rd Floor San Jose, CA. 95113 Swift Code: wfbus6s ABA#: 121000248 Credit Acct#: 4050008176 Credit Acct Name: ARCOT SYSTEMS, INC.	Net Sales	USD	118,000.00
	Sales Tax	USD	0.00
	<b>Total</b>	USD	118,000.00